

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Board of Supervisor	County Admin Officer - Unallowable	Information Tech System - CJIS	Auditor- Controller- Property Tax Admn	Auditor- Controller- Direct Assesment	Auditor- Controller- Unallowed	Assessor	Assessor - PTAP
BLDG USE ALLOWANCE	83,384	8,305	11,228	3,099	443	0	84,526	0
EQUIPMENT USE	6,898	785	30,494	3,256	465	0	6,925	0
UTILITIES AND AUDIT	63,334	7,163	9,763	2,399	343	0	65,208	0
Department 210 County Admin Officer	5,515	1,058	2,429	472	67	0	10,383	0
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	32,091	3,611	4,879	1,204	172	0	32,839	0
Department 1330 RMA - Bldg Maintenance	106,419	11,974	16,179	3,993	570	0	108,897	0
Department 1360 RMA - Grounds Maintenance	4,174	470	635	157	22	0	4,272	0
Department 230 Insurance	20,829	2,506	5,390	1,731	247	0	43,625	0
Department 240 Information Tech System	28,636	4,228	9,091	2,577	368	0	65,908	0
Department 810 Personnel	12,480	1,842	3,962	1,123	160	0	28,724	0
Department 2100 Central Services Cntl	4,147	1,205	1,313	378	54	0	9,542	0
Department 220 Purchasing	2,625	1,010	16,803	845	121	0	6,826	0
Department 310 Auditor-Controller	21,560	1,242	6,417	1,258	180	0	20,907	0
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer.	0	0	0	0	0	0	0	0
Department 700 County Counsel	79,073	20,571	1,267	639	91	0	71,700	0
Total Allocated	471,167	65,972	119,849	23,131	3,304	0	560,284	0
Roll Forward	75,925	0	0	0	0	0	148,976	(5,991)
Cost With Roll Forward	547,091	65,972	119,849	23,131	3,304	0	709,260	(5,991)
Adjustment 1	4,945	0	0	0	0	0	(9,199)	1,691
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	552,036	65,972	119,849	23,131	3,304	0	700,061	(4,300)

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Tax Collector	Treasurer - Unallowed	Civil Service Commission	RMA - Spec Dist. Svcs	RMA - Flood Control Svc	RMA - Fresno River Cle	RMA - Grounds Maintenance - Parks	RMA - Bldg Inspection
BLDG USE ALLOWANCE	20,125	16,745	200	852	0	0	448	0
EQUIPMENT USE	2,457	443	0	14,583	2,658	0	14,254	11,249
UTILITIES AND AUDIT	15,444	12,853	2	576	58	0	164	523
Department 210 County Admin Officer	1,499	1,269	19	6,849	690	0	1,952	6,220
Department 1310 RMA Administration	0	0	0	154,654	15,578	0	44,051	140,460
Department 1315 RMA - Engineering Adm	0	0	0	192,059	19,346	0	54,748	174,433
Department 1320 RMA - Bldg Operations	7,819	6,506	0	676	0	0	0	0
Department 1330 RMA - Bldg Maintenance	25,928	21,575	0	2,240	0	0	0	0
Department 1360 RMA - Grounds Maintenance	1,017	846	0	88	0	0	0	0
Department 230 Insurance	9,675	4,911	808	24,545	2,425	0	7,761	22,637
Department 240 Information Tech System	13,636	6,052	1,364	40,909	4,091	0	13,091	38,181
Department 810 Personnel	5,943	2,637	594	17,829	1,783	0	5,705	16,640
Department 2100 Central Services Cntl	2,142	925	191	5,753	573	0	1,833	5,348
Department 220 Purchasing	3,151	437	0	1,050	0	0	1,890	1,575
Department 310 Auditor-Controller	6,976	2,647	218	20,139	1,853	0	13,202	10,198
Department 330 Revenue Services	1,274	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	3,318	3,834	5,161	3,318	0	0	0	0
Total Allocated	120,403	81,681	8,556	486,119	49,054	0	159,101	427,467
Roll Forward	39,231	0	8,356	144,089	(29,336)	0	0	(9,132)
Cost With Roll Forward	159,634	81,681	16,913	630,208	19,718	0	159,101	418,335
Adjustment 1	444	0	5,487	140,125	87,087	28	0	98,213
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	160,078	81,681	22,400	770,333	106,805	28	159,101	516,548

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	RMA Fire Prevention	RMA - Refuse Disposal	RMA - Engr Used Oil Opp	RMA - Paleon	RMA Ref Disp	Utilities	Building Program	Advertising
BLDG USE ALLOWANCE	0	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	4,357	0
UTILITIES AND AUDIT	50	391	0	0	2	0	0	0
Department 210 County Admin Officer	598	4,645	0	0	19	0	0	0
Department 1310 RMA Administration	13,501	104,891	0	0	433	0	0	0
Department 1315 RMA - Engineering Adm	0	130,261	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	992	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	0	0	0	0
Department 230 Insurance	2,695	4,060	0	0	0	0	0	0
Department 240 Information Tech System	4,545	3,636	0	0	0	0	0	0
Department 810 Personnel	1,981	1,585	0	0	0	0	0	0
Department 2100 Central Services Cntl	637	509	0	0	0	0	0	0
Department 220 Purchasing	1,050	0	0	0	0	0	1,575	0
Department 310 Auditor-Controller	2,431	3,738	0	0	32	0	3,158	221
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	0	0
Total Allocated	27,488	254,708	0	0	485	0	9,090	221
Roll Forward	0	22,649	(6,186)	0	0	0	(900)	188
Cost With Roll Forward	27,488	277,358	(6,186)	0	485	0	8,191	409
Adjustment 1	0	87,901	(2,898)	(3,694)	0	0	350	(5)
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	27,488	365,259	(9,084)	(3,694)	485	0	8,541	404

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Central Services Cntl- Property Tax	Spec Payments	Trial Court Funding	Family Law	Borden Superior Court	Chowchilla Superior Ct	Madera Superior Court	Sierra Superior Court
BLDG USE ALLOWANCE	5,035	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0
UTILITIES AND AUDIT	3,419	107	0	0	0	0	0	0
Department 210 County Admin Officer	729	1,276	0	0	0	0	0	0
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	5,684	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	223	0	0	0	0	0	0	0
Department 230 Insurance	243	0	0	0	0	0	0	0
Department 240 Information Tech System	0	0	0	0	0	0	0	0
Department 810 Personnel	0	0	0	0	0	0	0	0
Department 2100 Central Services Cntl	45	0	0	0	0	0	0	0
Department 220 Purchasing	206	0	0	0	0	0	0	0
Department 310 Auditor-Controller	2,609	3,474	0	0	0	0	0	0
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	0	0
Total Allocated	18,193	4,857	0	0	0	0	0	0
Roll Forward	0	1,022	0	0	0	0	0	0
Cost With Roll Forward	18,193	5,880	0	0	0	0	0	0
Adjustment 1	0	65	0	0	0	0	0	0
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	18,193	5,945	0	0	0	0	0	0

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	County Clerk- Clerk	County Clerk- Recorder	County Clerk- Elections	Grand Jury	D.A. - Prosecution	D.A. - Citizens Opr PS	D.A. - Stat Rape VPGrant	D.A. - WC Fund
BLDG USE ALLOWANCE	19,598	19,598	19,598	0	7,368	0	0	0
EQUIPMENT USE	22,675	3,030	49,817	0	7,997	0	0	0
UTILITIES AND AUDIT	13,257	13,182	13,315	21	708	27	43	14
Department 210 County Admin Officer	2,231	1,345	2,917	253	8,420	318	506	161
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	6,671	6,671	6,671	0	23,456	0	0	0
Department 1330 RMA - Bldg Maintenance	22,122	22,122	22,122	0	77,784	0	0	0
Department 1360 RMA - Grounds Maintenance	868	868	868	0	3,051	0	0	0
Department 230 Insurance	12,383	7,815	8,085	0	27,538	1,078	1,078	1,078
Department 240 Information Tech System	10,454	13,182	13,636	0	42,272	1,818	1,818	1,818
Department 810 Personnel	4,556	5,745	5,943	0	18,423	792	792	792
Department 2100 Central Services Cntl	1,543	1,846	4,110	0	6,131	255	255	255
Department 220 Purchasing	5,776	0	7,876	0	3,151	0	0	0
Department 310 Auditor-Controller	8,869	2,104	30,188	15,695	22,410	353	827	606
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	1,106	13,824	2,949	737	7,373	0	0	0
Total Allocated	132,107	111,331	188,094	16,707	256,083	4,641	5,319	4,724
Roll Forward	43,197	(60,367)	144,700	12,155	128,458	3,398	3,008	4,569
Cost With Roll Forward	175,304	50,964	332,794	28,862	384,540	8,040	8,326	9,292
Adjustment 1	(5,946)	7,869	(5,280)	(4,523)	(17,741)	195	596	0
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	169,358	58,833	327,514	24,339	366,799	8,235	8,922	9,292

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	D.A. - Auto Ins Fraud	D.A. - DUI PROSECUTIO N	D.A. - Prison Crimes Pr	D.A. - Comm Gun Viol Gr	D.A. - Welfare Fraud	DA-Child Sppt Investg	Public Defender	Child Support
BLDG USE ALLOWANCE	0	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0
UTILITIES AND AUDIT	14	42	41	0	257	0	703	6,166
Department 210 County Admin Officer	169	494	483	0	3,058	0	8,351	11,076
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	0	0	0	0
Department 230 Insurance	1,078	1,078	1,078	0	9,971	0	0	13,076
Department 240 Information Tech System	1,818	1,818	1,818	0	16,818	0	0	90,229
Department 810 Personnel	792	792	792	0	7,330	0	0	34,667
Department 2100 Central Services Cntl	255	255	255	0	2,449	0	0	1,515
Department 220 Purchasing	1,050	0	0	0	0	0	0	3,676
Department 310 Auditor-Controller	795	2,469	448	0	6,758	0	3,253	26,684
Department 330 Revenue Services	0	0	0	0	0	0	508,469	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	0	0
Total Allocated	5,972	6,948	4,915	0	46,641	0	520,775	187,090
Roll Forward	5,842	3,873	3,882	(1,369)	28,931	0	64,477	5,114
Cost With Roll Forward	11,813	10,822	8,796	(1,369)	75,572	0	585,253	192,204
Adjustment 1	0	299	1,374	(289)	(65)	792	(53,592)	13,265
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	11,813	11,121	10,170	(1,658)	75,507	792	531,661	205,469

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Sheriff Administration	Sheriff-Coroner	Sheriff Emergency Svcs	Sheriff Narc Enf Team	Bass Lake Substation	SHERIFF K-9	Sheriff-Fed Loc Law Enf	Sheriff- Homeland Security
BLDG USE ALLOWANCE	19,175	0	0	0	671	0	0	0
EQUIPMENT USE	64,341	0	13,562	1,370	9,986	0	0	0
UTILITIES AND AUDIT	2,306	139	(1)	54	589	142	0	0
Department 210 County Admin Officer	27,415	1,652	(11)	636	7,006	1,683	0	0
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	2,783	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	9,230	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	362	0	0	0	0	0	0	0
Department 230 Insurance	75,325	1,078	0	2,425	20,212	4,042	0	0
Department 240 Information Tech System	114,544	1,818	0	4,091	34,091	6,818	0	0
Department 810 Personnel	49,921	792	0	1,783	14,857	2,971	0	0
Department 2100 Central Services Cntl	16,299	255	0	573	4,775	955	0	0
Department 220 Purchasing	16,803	0	0	0	0	0	0	0
Department 310 Auditor-Controller	60,880	4,743	0	653	5,440	1,499	0	0
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	25,989	0	2,857	0	0	0	0	0
Total Allocated	485,376	10,477	16,407	11,585	97,627	18,110	0	0
Roll Forward	(318)	7,132	14,394	6,815	49,502	9,712	0	0
Cost With Roll Forward	485,059	17,609	30,801	18,400	147,128	27,821	0	0
Adjustment 1	(13,099)	(970)	(6,401)	(334)	(8,510)	498	2,301	0
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	471,960	16,639	24,400	18,066	138,618	28,319	2,301	0

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Sheriff OES- SHSGP	Sheriff - Oes Shsgp 2007- 2008	Bass Lake Seasonal Ptrl	Sheriff - NRA Grant	Fed Comm Svc Officer	Sheriff FEMA Grant	Fed Univ Hire Grant	S.C.O.Pbl Safety
BLDG USE ALLOWANCE	0	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0
UTILITIES AND AUDIT	0	25	83	0	0	0	0	56
Department 210 County Admin Officer	0	295	985	0	0	0	0	667
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	0	0	0	0
Department 230 Insurance	0	0	3,234	0	0	0	0	2,156
Department 240 Information Tech System	0	0	5,454	0	0	0	0	3,636
Department 810 Personnel	0	0	2,377	0	0	0	0	1,585
Department 2100 Central Services Cntl	0	0	764	0	0	0	0	509
Department 220 Purchasing	0	6,301	2,100	0	0	0	0	0
Department 310 Auditor-Controller	0	2,274	5,386	32	0	0	0	580
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	0	0
Total Allocated	0	8,895	20,384	32	0	0	0	9,190
Roll Forward	0	0	(6,023)	0	0	0	0	5,598
Cost With Roll Forward	0	8,895	14,361	32	0	0	0	14,787
Adjustment 1	0	0	(13,785)	0	245	712	0	671
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	0	8,895	576	32	245	712	0	15,458



**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Sheriff Cascade Casino	Sheriff Cleep Hi Tech Gr	Sheriff Citizen Corps	Sheriff Hosp Grant	Sheriff Rural Crime	Sheriff YOSE HI	Sheriff Civil	Sheriff-Off HWY Veh Enf
BLDG USE ALLOWANCE	0	0	0	0	0	0	634	0
EQUIPMENT USE	0	0	0	0	0	0	0	0
UTILITIES AND AUDIT	129	0	0	0	87	0	401	0
Department 210 County Admin Officer	1,537	0	0	0	1,035	0	4,772	0
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	0	0	2,017	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	0	0	6,689	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	0	0	262	0
Department 230 Insurance	5,390	0	0	0	3,234	0	14,822	0
Department 240 Information Tech System	9,091	0	0	0	5,454	0	25,000	0
Department 810 Personnel	3,962	0	0	0	2,377	0	10,895	0
Department 2100 Central Services Cntl	1,273	0	0	0	764	0	3,532	0
Department 220 Purchasing	0	0	0	0	0	0	525	0
Department 310 Auditor-Controller	1,798	0	0	0	1,755	0	7,305	0
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	0	0
Total Allocated	23,180	0	0	0	14,706	0	76,856	0
Roll Forward	14,160	0	0	0	8,819	0	49,707	(180)
Cost With Roll Forward	37,340	0	0	0	23,525	0	126,563	(180)
Adjustment 1	(1,160)	(303)	461	0	(8,460)	0	(4,044)	(95)
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	36,180	(303)	461	0	15,065	0	122,519	(275)

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Sheriff- OCJP JAIBG	Sheriff Anti Drug	Sheriff - CAL- MMET	SHRF JSTC Assntc Byrne Grant	Sheriff-Gang Task Force	Sheriff Auto Theft	Sheriff OCJP/Net	Department of Correction
BLDG USE ALLOWANCE	0	0	0	0	0	0	0	298,937
EQUIPMENT USE	0	0	0	0	0	0	3,350	48,884
UTILITIES AND AUDIT	0	114	35	0	95	0	8	3,546
Department 210 County Admin Officer	0	1,353	410	0	1,127	0	96	42,152
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	0	0	0	0
Department 230 Insurance	0	4,042	1,078	0	3,234	108	4,951	158,146
Department 240 Information Tech System	0	6,818	1,818	0	5,454	0	0	212,271
Department 810 Personnel	0	2,971	792	0	2,377	0	0	92,513
Department 2100 Central Services Cntl	0	955	255	0	764	0	39	29,971
Department 220 Purchasing	0	0	0	525	525	0	1,050	30,455
Department 310 Auditor-Controller	0	1,088	827	0	2,828	0	4,200	62,264
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	0	38,431
Total Allocated	0	17,342	5,215	525	16,405	108	13,694	1,017,570
Roll Forward	0	10,312	0	0	0	43	2,109	257,192
Cost With Roll Forward	0	27,653	5,215	525	16,405	150	15,803	1,274,761
Adjustment 1	584	(475)	0	0	0	5	(3,204)	(92,213)
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	584	27,178	5,215	525	16,405	155	12,599	1,182,548

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	DOC COPS	Probation	Adult Services Division ASD	Juvenile Services Division JSD	Juvenile Hall	State Corr Schools	Juvenile Boot Camp	Probation YFP Grant
BLDG USE ALLOWANCE	0	10,860	0	0	12,986	0	32,235	0
EQUIPMENT USE	0	10,956	0	0	2,489	0	9,755	0
UTILITIES AND AUDIT	0	1,292	13	11	880	0	744	0
Department 210 County Admin Officer	0	15,354	153	130	10,463	0	8,842	0
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	34,575	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	0	114,653	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	0	4,497	0	0	0	0	0	0
Department 230 Insurance	0	60,423	0	0	56,163	0	32,608	0
Department 240 Information Tech System	0	93,635	0	0	63,181	0	54,999	0
Department 810 Personnel	0	40,809	0	0	27,536	0	23,970	0
Department 2100 Central Services Cntl	0	13,386	0	0	8,911	0	7,750	0
Department 220 Purchasing	11,027	7,876	1,050	1,050	5,776	0	6,826	0
Department 310 Auditor-Controller	1,295	33,575	2,590	2,716	20,599	474	18,156	0
Department 330 Revenue Services	0	38,875	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	30,966	0	0	0	0	0	0
Total Allocated	12,322	511,733	3,806	3,907	208,985	474	195,886	0
Roll Forward	10,833	124,602	0	0	49,363	336	51,056	0
Cost With Roll Forward	23,154	636,335	3,806	3,907	258,347	809	246,941	0
Adjustment 1	(1,233)	(43,285)	0	0	(16,852)	(4)	(13,149)	129
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	21,921	593,050	3,806	3,907	241,495	805	233,792	129

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Juv. Crime & Acct Grant	Prob YG FR PAR/MNTR NEW	Prob AB1913 Juv Just PRM	Youth Offender Block Grant	Fire Prevention	Fire Chukchansi Indian	Agricultural Commission	Ag Comm. - Pest Control
BLDG USE ALLOWANCE	0	0	0	0	8,310	0	702	0
EQUIPMENT USE	0	0	0	0	314,134	0	12,822	974
UTILITIES AND AUDIT	0	0	140	56	1,463	194	431	0
Department 210 County Admin Officer	0	0	1,663	667	17,385	2,307	5,124	0
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	2,317	0	8,250	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	7,685	0	27,359	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	301	0	1,073	0
Department 230 Insurance	0	0	6,198	2,156	7,876	0	22,683	0
Department 240 Information Tech System	0	0	10,454	3,636	10,454	0	32,272	0
Department 810 Personnel	0	0	4,556	1,585	4,556	0	14,065	0
Department 2100 Central Services Cntl	0	0	1,464	509	1,604	0	4,668	0
Department 220 Purchasing	0	0	1,575	3,676	12,077	2,100	4,201	0
Department 310 Auditor-Controller	0	0	4,700	2,159	66,092	5,969	15,666	0
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	5,898	0	3,318	0
Total Allocated	0	0	30,752	14,444	460,154	10,570	152,635	974
Roll Forward	0	0	(26,020)	0	49,762	0	13,645	(2,892)
Cost With Roll Forward	0	0	4,732	14,444	509,916	10,570	166,280	(1,918)
Adjustment 1	0	0	(22,809)	0	(36,675)	0	(14,358)	(507)
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	0	0	(18,077)	14,444	473,241	10,570	151,922	(2,425)

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Planning	Planning Commission	Animal Control	RMA Plng Watershed Assess	LAFCO	Predatory Animal Control	Health Administration	CMSP
BLDG USE ALLOWANCE	1,040	0	9,426	0	0	0	3,591	0
EQUIPMENT USE	10,060	0	8,395	0	165	0	45,045	0
UTILITIES AND AUDIT	521	4	324	3	(2)	21	8,229	3,744
Department 210 County Admin Officer	6,197	42	3,856	38	81,356	245	14,783	6,726
Department 1310 RMA Administration	139,941	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	5,411	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	17,942	0	0	0	0	0	129,640	0
Department 1360 RMA - Grounds Maintenance	704	0	0	0	0	0	5,085	0
Department 230 Insurance	21,848	0	23,305	0	3,234	0	31,129	0
Department 240 Information Tech System	33,636	0	32,727	0	5,454	0	97,495	0
Department 810 Personnel	14,659	0	14,263	0	2,377	0	38,828	0
Department 2100 Central Services Cntl	4,874	0	4,622	0	28	0	12,781	0
Department 220 Purchasing	4,201	0	1,575	0	1,050	0	43,058	0
Department 310 Auditor-Controller	18,442	1,453	24,644	189	870	158	72,609	0
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	244,684	12,349	55,204	0	14,008	0	25,528	0
Total Allocated	524,160	13,848	178,343	231	108,542	424	527,800	10,471
Roll Forward	(165,758)	(16,112)	67,798	0	14,270	300	(20,899)	(9,397)
Cost With Roll Forward	358,402	(2,264)	246,140	231	122,812	724	506,901	1,073
Adjustment 1	(245,795)	(9,795)	(1,318)	0	(1,700)	25	(12,994)	1,064
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	112,607	(12,059)	244,822	231	121,112	749	493,907	2,137

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	HCC Grant	Health Bioterrorism	Nat'l B/T Hosp Prepare	Child Health Disease Pre	Health-CHDP Foster Care	Health Senior Citizens	Health - Aids Program	Health - Ryan White
BLDG USE ALLOWANCE	46	101	0	129	29	56	307	0
EQUIPMENT USE	0	0	0	0	0	0	0	0
UTILITIES AND AUDIT	388	725	521	576	130	115	422	64
Department 210 County Admin Officer	698	1,303	935	1,035	234	207	759	115
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	500	1,095	0	1,407	313	610	3,346	0
Department 1330 RMA - Bldg Maintenance	1,659	3,630	0	4,667	1,037	2,022	11,097	0
Department 1360 RMA - Grounds Maintenance	65	142	0	183	41	79	435	0
Department 230 Insurance	642	374	214	1,394	214	716	1,045	588
Department 240 Information Tech System	6,125	12,512	1,818	9,598	1,818	3,636	9,414	5,000
Department 810 Personnel	2,377	1,387	792	3,170	792	1,585	2,575	2,179
Department 2100 Central Services Cntl	779	469	255	1,042	255	525	859	700
Department 220 Purchasing	2,100	11,027	1,575	8,401	1,575	1,050	3,676	0
Department 310 Auditor-Controller	7,502	8,466	1,301	2,834	1,048	1,780	3,754	1,240
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	0	0
Total Allocated	22,883	41,231	7,411	34,437	7,486	12,382	37,690	9,887
Roll Forward	14,421	26,616	0	19,849	6,094	2,152	19,894	9,116
Cost With Roll Forward	37,304	67,847	7,411	54,286	13,579	14,534	57,584	19,002
Adjustment 1	907	2,562	0	1,161	439	(115)	1,534	3,322
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	38,211	70,409	7,411	55,447	14,018	14,419	59,118	22,324

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Tobacco Education	Women/Infant/ Children	Ca Children Services	Adolescent Fam Life	Health Child Safety Seat	Health Cal Learn	Mental Health	BHS Madera Accss PT
BLDG USE ALLOWANCE	66	1,206	372	236	0	103	244	0
EQUIPMENT USE	0	0	0	0	0	0	0	0
UTILITIES AND AUDIT	346	2,405	1,005	945	0	341	19,492	858
Department 210 County Admin Officer	621	4,319	1,805	1,698	0	613	35,015	1,541
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	719	0	4,050	2,565	0	1,126	0	0
Department 1330 RMA - Bldg Maintenance	2,385	0	13,431	8,504	0	3,734	0	0
Department 1360 RMA - Grounds Maintenance	94	0	527	334	0	146	0	0
Department 230 Insurance	872	6,946	1,842	1,444	0	856	106,448	15,361
Department 240 Information Tech System	6,479	52,527	1,704	13,597	0	7,623	17,690	0
Department 810 Personnel	1,783	14,263	5,745	5,349	0	3,170	78,249	11,292
Department 2100 Central Services Cntl	589	4,724	1,846	1,758	0	1,050	1,172	53
Department 220 Purchasing	4,201	17,853	525	2,625	0	0	17,853	3,151
Department 310 Auditor-Controller	6,432	18,234	5,135	5,306	0	3,371	146,477	23,177
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	40,182	0
Total Allocated	24,585	122,477	37,987	44,361	0	22,134	462,823	55,432
Roll Forward	14,925	69,127	21,051	28,303	(3,159)	18,937	124,186	40,600
Cost With Roll Forward	39,511	191,604	59,038	72,663	(3,159)	41,070	587,010	96,032
Adjustment 1	938	(1,121)	(83,706)	(1,331)	(1,054)	(3,481)	437	(797)
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	40,449	190,483	(24,668)	71,332	(4,213)	37,589	587,447	95,235

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	BHS Recov Res Ctr	BHS Matrix Child Welf Ref Prog	Beh Hlth MHSA Prop	Drug, Alcohol, Perinatal	BHS D/A Madera Cnslng	BHS D/A Oakhurst Cnslng	BHS D/A Chowchilla Cnslng	BHS D/A Drug Court
BLDG USE ALLOWANCE	0	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0
UTILITIES AND AUDIT	0	188	7,568	183	614	222	2	358
Department 210 County Admin Officer	0	337	13,595	330	1,104	399	4	644
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	0	0	0	0
Department 230 Insurance	0	9,702	37,459	6,468	6,737	5,390	1,078	1,617
Department 240 Information Tech System	0	0	0	0	0	0	0	0
Department 810 Personnel	0	7,132	27,536	4,754	4,952	3,962	792	1,189
Department 2100 Central Services Cntl	0	3	85	26	64	3	0	3
Department 220 Purchasing	0	0	0	0	0	0	0	0
Department 310 Auditor-Controller	411	20,644	53,505	6,509	17,288	15,504	1,206	12,025
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	0	0
Total Allocated	411	38,005	139,747	18,270	30,760	25,479	3,082	15,836
Roll Forward	(15,811)	0	0	6,603	17,233	18,687	(1,743)	12,358
Cost With Roll Forward	(15,401)	38,005	139,747	24,874	47,993	44,166	1,340	28,194
Adjustment 1	1,546	0	0	26,729	1,602	1,569	2,155	104
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	(13,855)	38,005	139,747	51,603	49,595	45,735	3,495	28,298



**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	BHS D/A Perinatal	BHS Drug/Alcohol Adult	Ment Health Prop 36 SAPA	Ment Health SB 223 SATTA	BHS OTP OCC	BHS - OTP SACPA	Beh Hlth Juv Drug Ct	BHS Mentally Ill Off Crime Red
BLDG USE ALLOWANCE	0	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0
UTILITIES AND AUDIT	570	540	1,086	66	0	173	0	478
Department 210 County Admin Officer	1,023	970	1,951	119	0	310	0	859
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	0	0	0	0
Department 230 Insurance	8,624	7,546	17,786	0	0	269	0	539
Department 240 Information Tech System	0	0	0	0	0	0	0	0
Department 810 Personnel	6,339	5,547	13,075	0	0	198	0	396
Department 2100 Central Services Cntl	3	8	72	0	0	0	0	0
Department 220 Purchasing	0	0	2,625	0	0	0	0	2,100
Department 310 Auditor-Controller	17,259	14,537	22,851	126	916	73	379	5,008
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	0	0
Total Allocated	33,817	29,147	59,446	311	916	1,023	379	9,380
Roll Forward	25,443	0	33,059	118	0	0	(2,385)	0
Cost With Roll Forward	59,261	29,147	92,505	430	916	1,023	(2,006)	9,380
Adjustment 1	(92)	0	(1,696)	(96)	0	0	(2,014)	0
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	59,169	29,147	90,809	334	916	1,023	(4,020)	9,380

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Environmental Health	Envrn Health LPA grant	Envrn Health Int Wst Mgt	Envrn Health Source Wtr	Envrn Hlth N Fork Mill	Envrn Hlth Rlf Admin	Env Hlth-Abv Grnd Petro Strg	Welfare Administration
BLDG USE ALLOWANCE	2,889	0	0	0	0	0	0	0
EQUIPMENT USE	19,736	0	0	0	0	0	0	0
UTILITIES AND AUDIT	2,699	0	21	0	0	4	13	40,748
Department 210 County Admin Officer	4,848	0	38	0	0	8	23	73,201
Department 1310 RMA Administration	109,478	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	438	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	1,452	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	57	0	0	0	0	0	0	0
Department 230 Insurance	19,861	0	0	0	0	0	0	46,324
Department 240 Information Tech System	33,181	0	0	0	0	0	0	228,993
Department 810 Personnel	14,461	0	0	0	0	0	0	171,554
Department 2100 Central Services Cntl	125	0	0	0	0	0	0	1,743
Department 220 Purchasing	3,151	0	6,826	0	0	0	4,726	31,506
Department 310 Auditor-Controller	13,695	0	1,295	0	0	32	632	165,893
Department 330 Revenue Services	10,143	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	82,210
Department 700 County Counsel	13,640	0	0	0	0	0	0	42,966
Total Allocated	249,855	0	8,181	0	0	44	5,393	885,138
Roll Forward	(59,127)	(8)	1,735	0	(16)	20	0	4,227
Cost With Roll Forward	190,728	(8)	9,915	0	(16)	63	5,393	889,365
Adjustment 1	(126,648)	(1,681)	832	0	(502)	(54)	0	27,233
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	64,080	(1,689)	10,747	0	(518)	9	5,393	916,598

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Welfare FMAA Grant	Welfare Public Auth	Welfare General Relief	Welfare Aids	Law Library	Vet Svc Officer	Pub Adm/Public Guardian	Community Services
BLDG USE ALLOWANCE	0	0	0	0	0	7,350	14,700	0
EQUIPMENT USE	0	0	0	0	0	709	0	0
UTILITIES AND AUDIT	9	408	326	0	0	5,012	9,820	51
Department 210 County Admin Officer	15	732	586	0	0	1,311	195	602
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	0	2,502	5,004	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	0	8,297	16,594	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	0	325	651	0
Department 230 Insurance	0	642	0	0	1,617	7,243	1,078	1,078
Department 240 Information Tech System	0	5,454	0	0	2,727	10,909	1,818	1,818
Department 810 Personnel	0	2,377	0	0	1,189	4,754	792	792
Department 2100 Central Services Cntl	0	0	0	0	382	1,610	255	255
Department 220 Purchasing	0	0	5,776	0	0	525	0	0
Department 310 Auditor-Controller	126	870	73,550	3,126	435	4,646	290	290
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	1,475	72,622	1,382
Total Allocated	150	10,484	80,239	3,126	6,350	56,668	123,819	6,268
Roll Forward	76	(86,814)	55,356	2,833	3,608	17,682	(56,731)	4,086
Cost With Roll Forward	226	(76,331)	135,595	5,960	9,958	74,351	67,089	10,354
Adjustment 1	37	(55,545)	(5,383)	87	(325)	1,900	(3,717)	(111)
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	263	(131,876)	130,212	6,047	9,633	76,251	63,372	10,243

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	County Library	Lib - Engl Literacy	Lib - Prop MCCFC Gr	Ag Extension Services	SUP Ct Mediation	Sup CT Jury	SUP Ct Fam Law-ct rptrs	SUP Ct Fam Law Comm
BLDG USE ALLOWANCE	39,936	0	0	486	0	0	0	0
EQUIPMENT USE	25,346	0	0	326	0	0	0	0
UTILITIES AND AUDIT	586	0	0	48	0	0	0	0
Department 210 County Admin Officer	6,964	0	0	567	0	0	0	0
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	91,089	0	0	15,597	0	0	0	0
Department 1330 RMA - Bldg Maintenance	302,061	0	0	51,721	0	0	0	0
Department 1360 RMA - Grounds Maintenance	11,849	0	0	2,029	0	0	0	0
Department 230 Insurance	77,728	0	0	5,588	0	0	0	0
Department 240 Information Tech System	64,999	0	0	4,091	0	0	0	0
Department 810 Personnel	28,328	0	0	1,783	0	0	0	0
Department 2100 Central Services Cntl	9,206	0	0	651	0	0	0	0
Department 220 Purchasing	3,676	0	0	1,575	0	0	0	0
Department 310 Auditor-Controller	41,984	0	0	3,811	0	0	0	0
Department 330 Revenue Services	3,704	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	2,488	0	0	0	0	0	0	0
Total Allocated	709,945	0	0	88,272	0	0	0	0
Roll Forward	220,626	(6,537)	0	21,254	0	0	0	0
Cost With Roll Forward	930,570	(6,537)	0	109,527	0	0	0	0
Adjustment 1	14,563	(200)	5,209	3,375	0	0	0	0
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	945,133	(6,737)	5,209	112,902	0	0	0	0

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Prov/Contingen c	Gen Fund Admin	State Ptap- Assessor	Tobacco Litigation Settlement	Tobac Securitization Proceeds	Cap Proj - Jail	Self-Ins General Liability	Self-Ins Workers Comp Liab
BLDG USE ALLOWANCE	0	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0
UTILITIES AND AUDIT	0	0	0	0	0	0	0	0
Department 210 County Admin Officer	0	0	0	0	0	0	0	0
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	0	0	0	0
Department 230 Insurance	0	0	0	0	0	0	0	0
Department 240 Information Tech System	0	0	0	0	0	0	0	0
Department 810 Personnel	0	0	0	0	0	0	0	0
Department 2100 Central Services Cntl	0	0	0	0	0	0	0	0
Department 220 Purchasing	0	0	0	0	0	0	0	0
Department 310 Auditor-Controller	0	0	0	0	0	0	8,558	505
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	0	0	8,558	505
Roll Forward	0	0	0	0	0	0	0	0
Cost With Roll Forward	0	0	0	0	0	0	8,558	505
Adjustment 1	0	0	0	0	0	0	0	0
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	8,558	505

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Self-Ins Dental Liability	Self-Ins Vision Liability	ISF - Central Garage	Fairmead Old Lf Site Closure	Fairmead New Lf Site Closure	Fairmead Liner	Fish and Game	Local Enforcement Agency
BLDG USE ALLOWANCE	0	0	200	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0
UTILITIES AND AUDIT	0	0	447	0	0	0	1	0
Department 210 County Admin Officer	0	0	5,316	0	0	0	11	0
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	0	0	0	0
Department 230 Insurance	0	0	1,284	0	0	0	0	0
Department 240 Information Tech System	0	0	10,909	0	0	0	0	0
Department 810 Personnel	0	0	4,754	0	0	0	0	0
Department 2100 Central Services Cntl	0	0	1,559	0	0	0	0	0
Department 220 Purchasing	0	0	9,977	0	0	0	1,575	0
Department 310 Auditor-Controller	1,516	537	64,964	0	0	316	126	0
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	0	0
Total Allocated	1,516	537	99,410	0	0	316	1,714	0
Roll Forward	0	0	58,753	0	0	0	1,128	0
Cost With Roll Forward	1,516	537	158,164	0	0	316	2,842	0
Adjustment 1	0	0	(7,346)	0	0	0	(387)	0
Adjustment 2	0	0	0	0	0	0	0	0
Proposed Costs	1,516	537	150,818	0	0	316	2,455	0

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	Fire Mitigation Fees	Co-Wide Rd Impact Fee	RDS Admin	RDS - A & E	RDS - Bridge	RDS - Shop	RDS - Traffic	RDS - Work Crew
BLDG USE ALLOWANCE	0	0	0	0	0	0	0	0
EQUIPMENT USE	4,453	0	0	0	0	0	0	0
UTILITIES AND AUDIT	0	0	3,817	1,499	136	351	192	121
Department 210 County Admin Officer	0	0	6,857	17,822	1,617	4,170	2,284	1,433
Department 1310 RMA Administration	0	0	154,827	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	0	0	0	0
Department 230 Insurance	0	0	1,658	2,728	1,230	1,926	1,230	1,123
Department 240 Information Tech System	0	0	42,393	0	0	0	0	0
Department 810 Personnel	0	0	6,141	10,103	4,556	7,132	4,556	4,160
Department 2100 Central Services Cntl	0	0	2,290	3,247	1,464	2,315	1,480	1,352
Department 220 Purchasing	0	0	6,826	2,625	1,575	2,625	1,050	1,050
Department 310 Auditor-Controller	95	63	13,112	12,952	8,490	57,529	7,163	6,102
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	151,511	0	0	0	0	0
Total Allocated	4,548	63	389,431	50,977	19,069	76,048	17,956	15,342
Roll Forward	3,865	(10)	0	(597,728)	(18,861)	(196,098)	(136,762)	(76,238)
Cost With Roll Forward	8,413	53	389,431	(546,751)	208	(120,050)	(118,805)	(60,895)
Adjustment 1	2,693	5	0	0	0	0	0	0
Adjustment 2	0	0	2,832,844	(4,455,420)	(239,076)	(1,612,390)	(993,591)	(500,016)
Proposed Costs	11,106	58	3,222,275	(5,002,171)	(238,868)	(1,732,440)	(1,112,396)	(560,911)

**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	RDS - Investigator	RDS - Rights of Way	RDS - Engr- unallocated	RDS - District 1	RDS - District 2	RDS - District 3	RDS - District 4	RDS - District 5
BLDG USE ALLOWANCE	0	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0	0
UTILITIES AND AUDIT	14	25	94	173	253	144	130	193
Department 210 County Admin Officer	169	295	1,123	2,050	3,005	1,717	1,545	2,292
Department 1310 RMA Administration	0	0	0	0	0	0	0	0
Department 1315 RMA - Engineering Adm	0	0	0	0	0	0	0	0
Department 1320 RMA - Bldg Operations	0	0	0	0	0	0	0	0
Department 1330 RMA - Bldg Maintenance	0	0	0	0	0	0	0	0
Department 1360 RMA - Grounds Maintenance	0	0	0	0	0	0	0	0
Department 230 Insurance	107	214	428	1,712	1,444	1,337	1,177	1,177
Department 240 Information Tech System	0	0	0	0	0	0	0	0
Department 810 Personnel	396	792	1,585	6,339	5,349	4,952	4,358	4,358
Department 2100 Central Services Cntl	127	255	509	2,045	1,727	1,599	1,401	1,401
Department 220 Purchasing	1,050	1,050	0	525	1,050	1,050	1,575	525
Department 310 Auditor-Controller	682	1,617	1,338	11,227	13,675	10,845	11,228	15,712
Department 330 Revenue Services	0	0	0	0	0	0	0	0
Department 520 Treasurer	0	0	0	0	0	0	0	0
Department 700 County Counsel	0	0	0	0	0	0	0	0
Total Allocated	2,545	4,248	5,078	24,071	26,502	21,646	21,413	25,658
Roll Forward	(17,777)	(710)	(42,910)	(167,895)	(307,396)	(272,118)	(133,819)	(370,166)
Cost With Roll Forward	(15,231)	3,537	(37,833)	(143,825)	(280,894)	(250,472)	(112,406)	(344,509)
Adjustment 1	0	0	0	0	0	0	0	0
Adjustment 2	(108,916)	(95,347)	(267,428)	(1,012,363)	(1,298,323)	(1,352,068)	(935,754)	(1,671,596)
Proposed Costs	(124,147)	(91,810)	(305,261)	(1,156,188)	(1,579,217)	(1,602,540)	(1,048,160)	(2,016,105)



**MADERA COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN FY 2008/09**  
**BASED ON FISCAL YEAR 2010/11**  
**Allocated Costs By Department**

Central Service Departments	District 5 - Roads	Superior Court*	All Other	Subtotal	Direct Billed	Unallocated	Total
BLDG USE ALLOWANCE	0	47,524	184,889	999,989	0	0	999,989
EQUIPMENT USE	0	0	0	789,200	0	0	789,200
UTILITIES AND AUDIT	58	18	0	363,256	0	0	363,256
Department 210 County Admin Officer	686	211	16,667	584,520	0	276,096	860,616
Department 1310 RMA Administration	0	0	0	877,813	0	146,658	1,024,471
Department 1315 RMA - Engineering Adm	0	0	0	570,847	0	442,574	1,013,421
Department 1320 RMA - Bldg Operations	0	0	72,909	392,881	264,385	0	657,266
Department 1330 RMA - Bldg Maintenance	0	0	241,773	1,434,873	35,062	7,353	1,477,288
Department 1360 RMA - Grounds Maintenance	0	0	9,484	56,285	36,940	489,051	582,276
Department 230 Insurance	0	0	19,591	1,252,221	0	399,954	1,652,175
Department 240 Information Tech System	0	0	0	1,864,955	194,564	829,305	2,888,824
Department 810 Personnel	0	0	0	1,067,935	0	0	1,067,935
Department 2100 Central Services Cntl	0	0	2,132	231,469	60,784	190,166	482,419
Department 220 Purchasing	0	0	45,158	443,486	0	0	443,486
Department 310 Auditor-Controller	0	32,526	63	1,715,740	0	577,361	2,293,101
Department 330 Revenue Services	0	96,740	0	659,205	0	0	659,205
Department 520 Treasurer	0	0	0	82,210	0	331,365	413,575
Department 700 County Counsel	0	0	208,281	1,208,740	0	154,474	1,363,214
Total Allocated	744	177,018	800,946	14,595,626	591,735	3,844,357	19,031,718
Roll Forward	(1,776)	38,195	(22,797)	(284,559)	0	0	(284,559)
Cost With Roll Forward	(1,032)	215,213	778,149	14,311,067	591,735	3,844,357	18,747,159
Adjustment 1	(182)	23,654	88,572	(303,757)	0	0	(303,757)
Adjustment 2	0	0	0	(11,709,444)	0	0	(11,709,444)
Proposed Costs	(1,214)	238,867	866,721	2,297,866	591,735	3,844,357	6,733,958